

Exhibit B

(Supplemental Declaration)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*¹

Debtors.

Chapter 7

Case No. 23-10253 (KBO

(Jointly Administered)

**DECLARATION OF EVAN T. MILLER IN SUPPORT OF SUPPLEMENTAL
APPLICATION OF GEORGE L. MILLER, CHAPTER 7 TRUSTEE, FOR ENTRY OF
AN ORDER (I) AUTHORIZING THE EXPANDED SCOPE OF EMPLOYMENT
AND RETENTION OF SAUL EWING LLP AS SPECIAL COUNSEL TO
CHAPTER 7 TRUSTEE, EFFECTIVE AS OF NOVEMBER 12, 2024
AND (II) GRANTING RELATED RELIEF**

I, Evan T. Miller, being duly sworn, state the following under penalty of perjury.

1. I am a partner in the law firm of Saul Ewing LLP (“Saul Ewing”), which maintains offices for the practice of law at 1201 N. Market Street, Suite 2300, Wilmington, Delaware, as well as in Boca Raton, Fort Lauderdale, Miami and West Palm Beach, Florida, Chicago, Illinois, Philadelphia, Harrisburg, Chesterbrook, and Pittsburgh, Pennsylvania, Newark and Princeton, New Jersey, New York, New York, Baltimore, Maryland, Boston, Massachusetts Washington, D.C., and Los Angeles and Orange County, California, and am duly admitted to practice law in the States of Delaware, Pennsylvania and New Jersey, and the United States District Court for the District of Delaware.

2. I am in all respects competent to make this supplemental declaration (the “Supplemental Declaration”) in support of the *Supplemental Application of George L. Miller*,

¹ The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23- 10255. The Debtors’ headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

Chapter 7 Trustee, for Entry of an Order (I) Authorizing the Expanded Scope of Employment and Retention of Saul Ewing LLP as Special Counsel to Chapter 7 Trustee, Effective as of November 12, 2024 and (II) Granting Related Relief (the “Supplemental Application”).² For the avoidance of doubt, the representations set forth in the *Declaration of Evan T. Miller in Support of Application of George L. Miller, Chapter 7 Trustee, for Authority to Employ and Retain Saul Ewing LLP as Special Counsel to Chapter 7 Trustee, Effective as of October 26, 2023* [D.I. 678-3] (the “Original Declaration”) are expressly incorporated herein.

3. The facts set forth in this Supplemental Declaration are personally known to me and, if called as a witness, I could and would testify thereto.

Initial Services and Additional Services to be Provided

4. On or around October 26, 2023, Saul Ewing was retained by the Trustee to serve as special litigation counsel to render solely the following services as directed by the Trustee (collectively, the “Initial Services”):

- a) providing legal advice with respect to the Trustee’s powers and duties in collecting and liquidating accounts receivable of the Estates;
- b) preparing, on behalf of the Trustee, necessary applications, motions, answers, orders, reports, and other legal papers regarding negotiations and prosecution of actions to recover accounts receivable;
- c) appearing in Court and protecting the interests of the Trustee before the Court on account receivable related matters;
- d) providing assistance, advice and representation concerning any investigation related to accounts receivable owing to the Estates that may be required under local, state or federal law or orders of this or any other

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Supplemental Application.

court of competent jurisdiction; and

e) performing all other services related to accounts receivable recovery

5. Subject to this Court's approval, and as set forth in the Supplemental Application and the Engagement Letter, and in consideration for the compensation contemplated therein, Saul Ewing has also agreed to provide the Additional Services to the Trustee in connection with its investigation, prosecution, settlement, and/or other resolution of the Avoidance Actions in order to maximize the value of such claims for the benefit of the estate.

6. Subject to Court approval, and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as may be fixed by order of the Court, in performing the Additional Services, Saul Ewing shall be compensated in accordance with the terms and conditions provided in the Engagement Letter.

7. Per the terms of the Engagement Letter, Saul Ewing has agreed to provide the Additional Services on a contingency fee basis subject to 11 U.S.C. § 328(a). A breakdown of proposed contingent compensation for the Additional Services (the "Contingency Fee Schedule") is summarized below:

Pre-Suit. Saul Ewing shall earn legal fees on a 30% contingency basis of the cash value of any recoveries and the cash equivalent value of any claim waiver obtained from a potential defendant of an Avoidance Action after Saul Ewing issues a demand letter, but prior to initiating an Avoidance Action proceeding against such defendant.

Post-Suit. Saul Ewing shall earn legal fees on a 35% contingency basis of the cash value of any recoveries and the cash equivalent value of any claim waiver obtained in connection with the settlement of any Avoidance Action after Saul Ewing initiates such Avoidance Action proceeding, but prior to obtaining a judgment in connection therewith.

Post Judgment. Saul Ewing shall earn legal fees on a 35% contingency basis of the cash value of any recoveries and the cash equivalent value of any claim waiver obtained from a preference action defendant after Saul Ewing obtains a judgment against such defendant.

8. The terms of the Engagement Letter were negotiated between the Trustee and Saul Ewing and are reflective of the extensive work that will be performed by Saul Ewing on behalf of the Trustee regarding the Additional Services, and its expertise in such matters. To the best of my knowledge, the compensation structure outlined above is consistent with, and typical of, compensation arrangements entered into by Saul Ewing and other comparable firms in connection with the rendering of similar services under similar circumstances. As a consequence of these discussions and arm's-length negotiations, Saul Ewing believes that the compensation structure is reasonable, market-based, and designed to compensate Saul Ewing fairly for its work performing the Additional Services and to cover customary overhead expenses.

9. As set forth in the Engagement Letter, the Debtors' estates will cover Saul Ewing's costs and expenses in full, irrespective of any proceeds realized by recoveries on the Avoidance Actions. For the avoidance of doubt, Saul Ewing shall not be responsible for any expert witness fees and expenses, which shall be the responsibility of the Estates.

10. The terms of the Engagement Letter, including, without limitation, the contingent compensation arrangement, apply only with respect to the Additional Services to be performed by Saul Ewing, and not to the Initial Services. With respect to providing further Initial Services to the Trustee, Saul Ewing shall only be compensated for such services and reimbursed for costs incurred in furtherance of such services in accordance with the terms of the Initial Retention Order.

11. Notwithstanding anything to the contrary herein, or in the Engagement Letter, Saul Ewing agrees that it shall file interim and/or a final fee applications for allowance of compensation and reimbursement of reasonable and documented out-of-pocket expenses. In the interim fee applications, Saul Ewing will not submit the type of detailed time records generally required from professionals seeking compensation under section 330 of the Bankruptcy Code and Del. Bankr. L.

R. 2016-2(d). Saul Ewing's fees shall be subject only to the standard of review set forth in section 328 of the Bankruptcy Code, and shall not be subject to any other standard of review.

12. It is my belief that the Additional Services to be performed by Saul Ewing will not duplicate or overlap with the other services performed by the Trustee's other retained professionals.

13. No promises have been received by Saul Ewing or by any member, of counsel, or associate thereof as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. Saul Ewing has no agreement with any other entity to share with such entity any compensation received by Saul Ewing in connection with these cases, except among the members, of counsel, and associates of Saul Ewing.

No Adverse Interest

14. Saul Ewing maintains a database containing the name of each current and former client, the name of the parties who are or were related or adverse to such client, and the names of the Saul Ewing personnel who are or were responsible for the matters. In connection with the Application, Saul Ewing previously conducted a search of its conflicts database using a list of parties-in-interest and potential parties-in-interest in these chapter 7 cases, and the results of that search were disclosed in my Initial Declaration. In connection with this Application, Saul Ewing has searched its conflicts database to determine potential conflicts with the parties listed on the attached Schedule 1 (the "Searched Parties"). Using such database, Saul Ewing assessed the Searched Parties to ascertain Saul Ewing's current relationship with parties that may be adverse to the Debtors in these chapter 7 cases. Based on the results of Saul Ewing's search of its database, it appears that Saul Ewing does not hold or represent any interest adverse to and has no connection, subject to the disclosures set forth below, with the Debtors herein or the estates, their creditors, the

U.S. Trustee or any party-in-interest herein, and is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, subject to the material disclosures set forth on Schedule 2 attached hereto. Saul Ewing will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts or relationships are discovered or arise, Saul Ewing will supplement its disclosures to the Court. This search is in addition and supplemental to those parties that were searched in connection with the Original Declaration.

15. Saul Ewing may have performed services in the past, may currently perform services, and may perform services in the future, in matters unrelated to the Debtors, for persons that are parties-in-interest in the Debtors’ cases. Except as set forth herein, I am not aware of Saul Ewing performing any services for any such person or entity in connection with these cases, or having any relationship with any such person or entity, their attorneys or accountants that we understand is adverse to the Debtors or the estates.

16. In light of the extensive number of creditors and other parties-in-interest in these cases, neither Saul Ewing nor myself are able to conclusively identify all potential relationships. To the extent that Saul Ewing discovers any facts bearing on the matters described herein during the period of Saul Ewing’s retention, Saul Ewing will amend and supplement the information contained in this Supplemental Declaration to disclose such facts.

17. To my knowledge, neither Saul Ewing nor any of its members have any connections with the United States Trustee or any person employed in the Office of the United States Trustee and/or the U.S. Bankruptcy Court for the District of Delaware.

18. In light of the foregoing, Saul Ewing maintains that it (a) does not hold or represent any interest adverse to the Debtors’ estates or class of creditors, and (b) is a “disinterested person”

within the meaning of section 101(14) of the Bankruptcy Code.

19. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: November 22, 2024

/s/ *Evan T. Miller*

Evan T. Miller

Exhibit 1

(Potential Parties in Interest List)

2nd Watch Inc	Bana Electrical Testing Corp
Abaco Steel Products	Bank of America
Abbott Laboratories	Benchmark Products LLC
ABS Pump Repair Inc	Berlin Packaging LLC
Absolute Plumbing of Long Island Inc	Biopharm Recruiting Partners
Accuristix	Blue Mountain Quality Resources
AEP Energy Inc	Board of Pharmacy
AFLAC Premium Holding	Bodine Electric
Agilent Technologies	Boston Analytical
AK-Medicaid	CA-MCO HCPCS
Akorn AG	CA-Medical
Albeas Americas	CA-Medical ACA
Alcus Fuel Oil & Sons Inc	Camfil - DP Filters
ALKU	Caster Depot
Alliance Medical Products Inc	Catalent Micron Technologies
AL-Medicaid	Catalent Pharma Solutions
Ameren Illinois	Catalent RTP
American Brazilian Export	Cedar Brook 5 Corporate Center LP
Amerihealth Caritas MCO	Center Point Venture II LLC
AmerisourceBergen	Central Illinois Scale Company
Ametek Brookfield	Chemo Iberica
Amex Epayment	Chicago Infill Industrial Properties LP
Amphenol Thermometrics Inc	Cintas Corp
Andon Brush Company Inc	Circular Edge LLC
Angelique Puchacz	City of Decatur
Apexus LLC	Clarusone Sourcing Service
Applied Physics Inc	Colbert Packaging Corp
Aptar & Gateway	Cold Chain Tech
Aramark Cleanroom Services	Colleen Cooke
Aramark Uniform Services	Comar LLC
AR-Medicaid	Comcast
Armstrong Relocation & Companies LLC	CO-Medicaid
Asembia LLC	CO-Medicaid Expansion
Ash Pallet Management LLC	Complete Cleaning Company Inc
Ashland Specialty Ingredients GP	Complete Health MCO
Aspect Consulting	Compliance Path LLC
Atlantic Scale Company Inc	Corden Pharama Spa
Axon LLC	Costco Wholesale
AZ-MCO	Cozzoli Machine Company
Babylon 10 Edison - Tay Payment	C-Squared Pharma Limited
Babylon 13 Edison - Tax Payment	CT-LIA
Babylon 225 Dixon - Tax Payment	CT-Medicaid
Babylon 369 Bayview - Tax Payment	Ctrust Wire Processing

Curia New Jersey
Dahl Compliance Consulting LLC
David Furusho
Dean M Kaufman
Delta Dental of Illinois
Delta Synthetic Co
DE-MCO
Denovo
Department of Veterans Affairs
Dept of Revenue MS
Direct Energy Business Marketing LLC
Disc Graphics Inc DBA Oliver Inc
Dominique Cassese
Domino Amjet
Douglas Pharmaceuticals
E-Beam
Econ Disc Contracting Solutions LLC
EDI Staffing Inc
EG Life Sciences LLC
Elm Freight Handlers Inc
EMD Millipore
Empire Freight Logistics
Essential Ingredients Inc
Ethypharm
Euroapi USA
Everlight Chemical Industrial
Evisort Inc
Evoqua Water Technologies LLC
Exela Pharma Sciences
Eye Med Vision Care - Fidelity
F A Wilhelm Construction
Fastenal
Federal Compliance Solutions LLC
Fidelity
Filmatic
Fine Chemicals Corporation
Fisher Scientific
Flavine North America Inc
FL-MCO Pharmacy
FL-Medicaid
Food and Drug Administration
FPRS Depository Account
Franklin Township
Freudenberg Medical LLC
Freyr Inc
Frontier Technology LLC

FSA Deposit Account
GA-Amerigroup Com Care
GA-Caresource CMO Rebate
GA-Medicaid
GA-Peach State Health Plan CMO Rebate
Gardaworld Sercurity Services
GDL International
Generichem
Gentinge USA Sales LLC
Gerresheimer Glass Inc
Golden State Medical Supply Inc
Government Counsel LLC
GP-Pharmacy
Grainger
Grainger Decatur
Grainger Hi-Tech
Guidepoint Security
Gurunath Subash Padgaonka
Haupt Pharma Wolfratshausen
Health Care Service Corporation
Health Check 360
Healthy Blue MCO
Henderson Constructors Inc
HI-MCO
Holland Applied Technologies Inc
HRLM Consulting LLC
Hudson Valley Plastics
IA-MCO
Icon Clinical Research
ID-Medicaid
IES Engineers
IL-MCO
IMA North America Inc
IN-MCO
IN-Medicaid
Interior Specialty Construction
International Molasses Corp
Intertek
Intralinks Inc
Iron Mountain
Jaime Santana
James Allen Pacheco
James Bauersmith
Jaydeep R Shukla
JDK Group Solutions LLC
JDLR Consulting LLC

Jean Poulos
Jeffery A and Iris Robin
Jimmy Cognata
John Sweeney
Johnson Controls Fire Protection LP
Johnson Controls Sercurity Solutions
Jones & Sullivan Enterprises Inc
JP Paradise Landscaping LLC
JSKaldes Consulting LLC
Kamps Inc
Kerry Ingredients & Flavours
Kingfisher International
Kirk Tsahalalis
Kraft Chemical Company
KS-MCO
Kuehne & Nagel Services LTD
KY-Aetna MCO
KY-MCO Expansion
KY-Medicaid
KY-Wellcare
LA-MCO
LA-MCO Expansion
LaSalle Network
Laura Montellano
Leadiant Bioscience, Inc
Leadiant Former Sigma Tau
Lentz Milling Company
Les Emballages Winpak
Liquent LLC
Lonza Walkersville
Lynn Consulting LLC
MA-MCO
MA-Medicaid
Managed Healthcare Associates
Mark A. Rechan
Martin Petersen Company
Matrix Absence Management Inc
Matt Hertzell
Mckesson Drug
MCO Molina
MD-MCHP MCO
MD-MCO
MD-New Adults MCO
ME-Medicaid
Mettler Toledo Rainin
Michael Mogilinski

Microage
Miguel Gesmundo
Mikart Inc
MI-MCO
MI-Medicaid
Mindshift Technologies Inc
Mini Graphics Inc
Misael Ricardo Silva
MJS Packaging
MN-MCO
MN-MCO Expansion
MN-Medicaid
Model N INC
MO-Medicaid
Monarch Strategic HR
Monarch Strategic HR Consulting
Moody's Investors Service
MS - United
MS Packaging & Supply Distribution Corp
MSDS Online Inc
MSI Blue
MS-Medicaid
Multi Packaging Solutions
Natalie Scholberg
National Grid
NC-Medicaid
ND-Medicaid
Nelson Laboratories Bozeman LLc
New York Power Authority
Next Pharma
NH-MCO
Niagara Pharmaceuticals Inc
NIPRO Pharma Packaging Americas Corp
NJ-Encounter
NJ-FX MCO
NM-MCO
North Shore Gas
NSF Health Sciences
NV-MCO1 United
NV-Medicaid
NY State Epic
NY-MCO
NY-Medicaid
NYSIF Disability Benefits
OH-MCO
OH-Medicaid

O'Jea & Associates
OK-Medicaid
Olympic Web Design LLC
Optima Machinery Corp
OR-MCO
Otis Elevator
Oxford Global Resources LLC
Package Development
Pall Corporation
Palmetto GBA
PA-MCO
Patheon Pharma
Patrick Diiorio
Pavemaster Asphalt & Sealing Inc
PDQ Healthcare Information
Performance Validation
Pharm RX Chemical Corp
Pharma Ports LLC
Pharmaceuticals Returns Service
Platinum Press Inc
PMT Forklift Corp
PPC Flexible
PPD Development
Premier Group
Premier Healthcare Alliance
Pride Chemical (Alcohol)
Primera Analytical Solutions Corp
Propharma Group LLC
PSE&G Co
PSEG Long Island
Qualifyze GMBH
Quantic Group LTD
Randstad
Ratt Pack & Co
Reed Lane Inc
Reliance Standard Life Insurance Co
Ricky Simms Cleaning Service LLC
RI-MCO
Rite Hite Arbon Equipment
Roadtex Transportation
Robert B Webster
Robert Half Management Resources
Robert Serina
RX Sourcing
Safety Call International LLC
Sandip Chingre

Sannova Analytical Inc
SC-First Choice
Scott Almgren
SGD North America
SGS North America Inc
Shimadzu Scientific Instruments
Siegfried Irvine
Siegfried USA Inc
Sigma Aldrich
Skan US Inc
Solar Winds
Solvay USA
Sotax Corp
Source One Packaging
Spacekraft
SST Corporation
Standard & Poors Ratings Services LLC
Stantec
State of Louisiana
Stauffer Glove & Safety
Sterigenics Gamma
Sterigenics LLC
Steris & Isomedix
Steris Corp
Steve Kowalski
Steven and Elizabeth Jeffords
Stira Pharmaceuticals
Suez WTS
Swiss Caps AG
Syneos Health Consulting
Syntegon Pharma Technology
System One Holdings LLC
Tarishi JHA
Tate & Lyle Solutions Direct
Tergus Pharma
Teva API Inc
The Hartford
Thermo Electron NA
Tiefenbacher API & Ingredients
Tim Boland
TN-Medicaid
Tom Morelli
Toronto Research Chemicals Inc
TPM Laboratories Inc
Tracy Garrison
Trustmark Voluntary Benefit

Tucker Company Worldwide Inc
TX-MCO
TX-MCO EFMAP
UL Verification Services Inc
Uline
United Cooling & Refrigeration Inc
United Healthcare MCO
United Parcel Service
Univar
UPS Supply Chain Solutions Inc
US Pharmacopeial
US Treasury
UT-MCOU OBRA
VA-CCC Plus MCO Drug Rebate
VA-Medallion 4 MCO
Veeva Systems Inc
Veolia es Technical Solutions
Veronica Development Associates LLC
Vizient Supply
VWR International
Walgreen Co
Walgreens Boots Alliance
WA-MCO
Waters Technologies Corp
Watson Marlow
Welch Packaging Group Inc
Wellcare MCO
West Pharma Services
Westrock
Wex Health Inc
WI-Medicaid
Windstream DBA Paetec
Winters Bros Hauling of LI LLC
Wissen Digital Inc
Woodstock Sterile Sol
WV-Medicaid
Xellia Pharma
Yury M Ashkinadze
Zatkoff Seals & Packaging
Zundry Padra

Exhibit 2

(Saul Ewing Disclosure)

DISCLOSURE OF SAUL EWING

Saul Ewing LLP (“**Saul Ewing**”), with offices in Boca Raton, Fort Lauderdale, Miami and West Palm Beach, Florida, Chicago, Illinois, Philadelphia, Harrisburg, Chesterbrook, and Pittsburgh Pennsylvania, Newark and Princeton, New Jersey, New York, New York, Baltimore, Maryland, Washington, D.C., Wilmington, Delaware, Los Angeles and Orange County, California, and Boston, Massachusetts, employs approximately 400 attorneys and has a large and diversified legal practice which encompasses the representation of many businesses, financial institutions, individuals and other creditors. As part of its diverse practice, Saul Ewing appears in numerous cases, proceedings, and transactions involving many different professionals, including other attorneys, accountants, financial consultants and investment bankers. Based on Saul Ewing’s current knowledge of the professionals, creditors and other significant parties-in-interest involved in this case, Saul Ewing makes the following disclosures:

- a. Saul Ewing currently represents the following creditors and/or parties-in-interest in matters wholly unrelated to the Additional Services: AmerisourceBergen.
- b. Saul Ewing previously represented the following creditors and/or parties-in interest in matters wholly unrelated to the Additional Services: Agilent Technologies, Intertek, Reliance Standard Life Insurance Co, and Westrock.